

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**North Putnam Community Schools (6715)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,821,035	\$4,449,692	\$4,517,580	\$4,505,860	-1.7%	-0.3%
Transfer Tuition to Other School Corps Within State	561	\$585,265	\$586,482	\$616,015	\$616,814	1.3%	0.1%
Group Health Insurance	222	\$521,916	\$494,908	\$498,166	\$474,444	-2.4%	-4.8%
Non - Certified Salaries	120	\$511,766	\$523,725	\$454,395	\$459,546	-2.7%	1.1%
Social Security Certified	212	\$340,429	\$311,793	\$315,353	\$312,653	-2.1%	-0.9%
Teacher Retirement Fund, After 7-1-95	216	\$251,326	\$338,493	\$286,260	\$310,825	5.5%	8.6%
Other Employee Benefits	241 - 290	\$275,014	\$208,644	\$212,820	\$201,029	-7.5%	-5.5%
Repairs and Maintenance Services	430	\$218,394	\$151,874	\$235,599	\$152,346	-8.6%	-35.3%
Textbooks	630	\$172,738	\$148,514	\$126,973	\$89,058	-15.3%	-29.9%
Pre-2008 Object Code - Temporary Salaries	130	\$111,993	\$105,824	\$91,913	\$88,738	-5.7%	-3.5%
Staff Services	314	\$3,336	\$7,177	\$11,843	\$68,294	112.7%	476.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$69,464	\$74,661	\$53,091	\$43,976	-10.8%	-17.2%
Social Security Noncertified	211	\$46,704	\$47,972	\$42,743	\$42,673	-2.2%	-0.2%
Operational Supplies	611	\$57,089	\$31,362	\$42,860	\$33,125	-12.7%	-22.7%
Other Professional and Technical Services	319	\$8,382	\$6,930	\$13,845	\$24,745	31.1%	78.7%
Equipment	730	\$11,805	\$49,781	\$184,444	\$16,217	8.3%	-91.2%
Data Processing Services	316	\$12,999	\$12,426	\$14,519	\$13,648	1.2%	-6.0%
Group Life Insurance	221	\$11,570	\$10,967	\$12,250	\$12,551	2.1%	2.5%
Library Books	640	\$1,573	\$3,869	\$8,109	\$12,324	67.3%	52.0%
Travel	580	\$8,279	\$19,491	\$15,246	\$10,864	7.0%	-28.7%
Instruction Services	311	\$21,951	\$16,650	\$7,475	\$6,700	-25.7%	-10.4%
Dues and Fees	810	\$0	\$0	\$0	\$5,703	NA	NA
Other Group Insurance Authorized by Statute	224	\$1,666	\$2,038	\$1,747	\$1,321	-5.6%	-24.4%
Periodicals	650	\$1,171	\$1,535	\$1,938	\$1,288	2.4%	-33.6%
Public Employees Retirement Fund	214	\$530	\$823	\$297	\$1,067	19.1%	259.1%
Instructional Programs Improvement Services	312	\$0	-\$645	\$0	\$0	NA	NA
Other Purchased Services	593	\$9,638	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$1,826	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$8,077,859</b>	<b>\$7,604,987</b>	<b>\$7,765,481</b>	<b>\$7,505,809</b>	<b>-1.8%</b>	<b>-3.3%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$731,582	\$677,934	\$709,646	\$785,618	1.8%	10.7%
Non - Certified Salaries	120	\$190,654	\$162,865	\$153,455	\$176,375	-1.9%	14.9%
Group Health Insurance	222	\$88,553	\$94,364	\$106,323	\$114,506	6.6%	7.7%
Teacher Retirement Fund, After 7-1-95	216	\$55,613	\$64,267	\$51,239	\$61,318	2.5%	19.7%
Social Security Certified	212	\$53,214	\$48,894	\$50,115	\$55,877	1.2%	11.5%
Other Employee Benefits	241 - 290	\$32,556	\$29,073	\$32,077	\$27,604	-4.0%	-13.9%
Other Professional and Technical Services	319	\$463	\$599	\$10,087	\$26,882	176.0%	166.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$21,584	\$25,898	\$20,879	\$24,923	3.7%	19.4%
Social Security Noncertified	211	\$13,355	\$11,369	\$10,961	\$12,181	-2.3%	11.1%
Operational Supplies	611	\$5,910	\$6,323	\$3,611	\$6,542	2.6%	81.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,792	\$7,210	\$6,650	\$5,973	5.7%	-10.2%
Travel	580	\$4,071	\$1,815	\$270	\$3,165	-6.1%	1071.6%
Group Life Insurance	221	\$4,700	\$4,058	\$2,275	\$2,240	-16.9%	-1.5%
Postage and Postage Machine Rental	532	\$2,928	\$2,534	\$2,514	\$1,635	-13.5%	-34.9%
Other Group Insurance Authorized by Statute	224	\$664	\$557	\$622	\$666	0.1%	6.9%
Pupil Services	313	\$100	\$0	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$0	\$200	\$0	\$0	NA	NA
<b>Student Instructional Support Total</b>		<b>\$1,210,739</b>	<b>\$1,137,959</b>	<b>\$1,160,725</b>	<b>\$1,305,504</b>	<b>1.9%</b>	<b>12.5%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,455,689	\$1,396,901	\$1,447,646	\$1,450,676	-0.1%	0.2%
Operational Supplies	611	\$580,116	\$599,341	\$587,167	\$683,300	4.2%	16.4%
Light and Power - Other Than Heating and Cooling	625	\$258,174	\$257,467	\$289,278	\$323,537	5.8%	11.8%
Insurance	520	\$143,218	\$253,800	\$216,388	\$253,709	15.4%	17.2%
Group Health Insurance	222	\$172,076	\$189,153	\$205,317	\$228,491	7.3%	11.3%
Public Employees Retirement Fund	214	\$146,942	\$197,406	\$178,586	\$188,203	6.4%	5.4%
Gasoline and Lubricants	613	\$236,484	\$235,999	\$205,391	\$169,496	-8.0%	-17.5%
Repairs and Maintenance Services	430	\$140,111	\$92,544	\$134,419	\$138,198	-0.3%	2.8%
Heating and Cooling for Buildings - Gas	622	\$86,800	\$147,778	\$186,734	\$137,881	12.3%	-26.2%
Certified Salaries	110	\$113,764	\$108,239	\$100,155	\$104,755	-2.0%	4.6%
Social Security Noncertified	211	\$101,302	\$96,022	\$99,299	\$100,763	-0.1%	1.5%
Equipment	730	\$337,962	\$429,314	\$315,902	\$61,979	-34.6%	-80.4%
Telephone	531	\$32,731	\$26,881	\$30,407	\$30,081	-2.1%	-1.1%
Other Employee Benefits	241 - 290	\$51,663	\$34,866	\$33,316	\$29,260	-13.2%	-12.2%
Water and Sewage	411	\$21,873	\$22,527	\$20,907	\$22,923	1.2%	9.6%
Removal of Refuse and Garbage	412	\$10,676	\$11,167	\$10,176	\$10,537	-0.3%	3.6%
Travel	580	\$12,050	\$10,240	\$12,120	\$9,921	-4.7%	-18.1%
Social Security Certified	212	\$8,500	\$8,268	\$7,649	\$8,001	-1.5%	4.6%
Group Life Insurance	221	\$5,466	\$10,816	\$10,682	\$5,943	2.1%	-44.4%
Tires and Repairs	612	\$5,629	\$4,383	\$32,509	\$5,603	-0.1%	-82.8%
Board of Education Services	318	\$4,267	\$3,484	\$3,000	\$5,414	6.1%	80.5%
Other Group Insurance Authorized by Statute	224	\$4,729	\$4,657	\$4,807	\$4,527	-1.1%	-5.8%
Postage and Postage Machine Rental	532	\$5,253	\$3,176	\$4,339	\$3,683	-8.5%	-15.1%
Advertising	540	\$2,572	\$953	\$2,671	\$3,392	7.2%	27.0%
Other Public or Private Utility Services	419	\$3,356	\$2,751	\$3,375	\$3,360	0.0%	-0.5%
Dues and Fees	810	\$6,406	\$3,680	\$3,080	\$3,359	-14.9%	9.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$3,247	\$3,005	\$3,073	NA	2.3%
Teacher Retirement Fund, After 7-1-95	216	\$11,503	\$3,093	\$0	\$2,115	-34.5%	NA
Awards	875	\$1,199	\$1,171	\$3,668	\$989	-4.7%	-73.0%
Interest	832	\$2,069	\$877	\$840	\$879	-19.3%	4.7%
Other Professional and Technical Services	319	\$950	\$700	\$900	\$850	-2.7%	-5.6%
Bank Service Charges	871	\$212	\$635	\$649	\$649	32.3%	-0.1%
Student Transportation Services	510	\$4,344	\$9,402	\$918	\$266	-50.3%	-71.0%
Rentals	440	\$25	\$25	\$0	\$25	0.0%	NA
Vehicles	731	\$0	\$0	\$713	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$79	\$130	\$239	\$0	-100.0%	-100.0%
Staff Services	314	\$0	\$3,957	\$0	\$0	NA	NA
Unemployment Insurance	230	\$8,000	\$5,089	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$4,579	\$1,028	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$3,980,769</b>	<b>\$4,181,164</b>	<b>\$4,156,249</b>	<b>\$3,995,840</b>	<b>0.1%</b>	<b>-3.9%</b>
<b>Non Operational</b>							
Rentals	440	\$1,362,263	\$1,360,563	\$1,388,474	\$1,464,000	1.8%	5.4%
Construction Services	450	\$332,311	\$537,871	\$2,241,511	\$1,207,952	38.1%	-46.1%
Redemption of Principal	831	\$237,280	\$235,309	\$235,435	\$383,426	12.7%	62.9%
Equipment	730	\$138,725	\$272,269	\$176,708	\$181,223	6.9%	2.6%
Buildings	720	\$124,400	\$131,900	\$140,111	\$139,911	3.0%	-0.1%
Certified Salaries	110	\$49,187	\$45,033	\$57,222	\$57,580	4.0%	0.6%
Non - Certified Salaries	120	\$53,100	\$43,811	\$47,235	\$44,889	-4.1%	-5.0%
Repairs and Maintenance Services	430	\$40,808	\$37,890	\$135,003	\$32,862	-5.3%	-75.7%
Teacher Retirement Fund, After 7-1-95	216	\$3,984	\$5,249	\$5,098	\$5,507	8.4%	8.0%
Travel	580	\$0	\$0	\$0	\$4,928	NA	NA
Social Security Certified	212	\$3,763	\$3,444	\$4,377	\$4,405	4.0%	0.6%
Social Security Noncertified	211	\$3,807	\$3,352	\$3,613	\$3,434	-2.5%	-5.0%
Improvements Other Than Buildings	715	\$84	\$0	\$0	\$498	56.1%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$426	\$369	\$282	\$169	-20.6%	-40.0%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$46	NA	NA
Interest	832	\$749	\$0	\$0	\$0	-100.0%	NA
Operational Supplies	611	\$1,631	\$0	\$0	\$0	-100.0%	NA
Group Health Insurance	222	\$29	\$0	\$0	\$0	-100.0%	NA
Textbooks	630	\$6,934	\$0	\$0	\$0	-100.0%	NA
Removal of Refuse and Garbage	412	\$4,493	\$1,338	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$2,363,976</b>	<b>\$2,678,397</b>	<b>\$4,435,069</b>	<b>\$3,530,829</b>	<b>10.5%</b>	<b>-20.4%</b>

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Grand Total		\$15,633,344	\$15,602,508	\$17,517,524	\$16,337,982	1.1%	-6.7%